

**Internal Revenue Service**  
Appeals Office  
P.O. Box 24018  
Fresno, CA 93779-4018

Date: **SEP 16 2019**

TAYLOR AMAREL  
MUCKROCK DEPT. MR 78040  
411A HIGHLAND AVE  
SOMERVILLE MA 02144

**Department of the Treasury**

**Person to Contact:**

Melanie R Wagster  
Employee ID Number: 1000162387  
Tel: (559) 454-6359  
Fax: (855) 223-7118

Contact Hours: 8:00 AM-2:30 PM PST

**Refer Reply to:**

AP:EX:FRC:MRW

**In Re:**

Freedom of Information Act

**FOIA Case Number(s):**

F19214-0041

Dear Taylor Amarel:

We are in receipt of your letter, dated August 23, 2019 which purports to administratively appeal the August 13, 2019 response from the Disclosure Specialist. The Disclosure Specialist informed you that the scope of your request extends to documents, to the extent that any exist, that consist of, or contain the return information of a third party. Disclosure advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law.

Specifically, Internal Revenue Code (IRS) §6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26. The Service's FOIA regulations specify that, in order to be processed, all requests that involve the disclosure of records that may be limited by statute or regulation, including requests for documents that are protected by IRC§6103, must establish the rights of the person making the request to the disclosure of the records in question. See 26 C.F.R. §601.702(c)(4)(i)(E).

Specifically, when a person is requesting records pertaining to other persons or businesses, "the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate." See 26 C.F.R. §601.702(c)(5)(iii)(C).

Without such authorization, the request is incomplete and can not be processed. See 26 C.F.R. §601.702(c)(4). Only fully compliant requests can be processed. Because of the foregoing, Disclosure closed your request as imperfect with no further action.

Disclosure Specialist stated in their letter to please send them the indicated authorization information within 35 days from the date of their letter on August 13, 2019.

This office is charged with hearing administrative appeals from the denial of responsive documents under the Freedom of Information Act (FOIA). Since the Disclosure Specialist did not deny your request for documents or exempted them under the FOIA, there is no basis for an administrative appeal and does not represent a proper administrative appeal within the purview of the FOIA. Because there is no jurisdiction for an administrative appeal under these circumstances, we are closing our file in regard to this matter. If you still require the documents described in your appeal letter, please submit a new request to the Disclosure Office that services the area in which the documents are located.

Sincerely,



P. I. Perez  
Appeals Team Manager